

## CHAPTER 4: SECTION 1

### CAPITAL CONSTRUCTION

#### KEY DATES

<b>June 30</b>	For continuation of expiring project appropriations, all contracts must be effective on or before this date. POs should be approved and issued.
<b>July 11</b>	Last date to have FY07-08 POs accepted on COFRS SUSF for encumbrances to automatically roll to FY08-09. EPS users must make sure FY08-09 zero-dollar AP document is processed to activate APPR code or automatic RO transaction will not accept.
<b>July 22</b>	CCCAS turnaround form and AP documents for reversions due to the OSC.
<b>August 22</b>	CCCAS turnaround form and AP documents for continuing appropriations due to the OSC.
Six months after authorizing legislation	Six-month certifications due to the OSC.

This chapter discusses issues related to establishing, carrying forward, and reverting spending authority for controlled maintenance and capital construction project budgets. A quick reference has been developed summarizing spending authority requirements for capital construction, as seen in Section 1.17. In addition, the Capital Construction Accounting Guidelines (revised October 1998) provide detailed guidance for managing capital construction projects and are available on the OSC web site at: <http://www.colorado.gov/dpa/dfp/sco>. This chapter also provides guidance on proper accounting for expenditures, augmenting revenues, and retainage payable related to capital construction projects. Fund 461 is used to account for all appropriated and nonappropriated capital construction activity unless otherwise approved by the OSC.

#### 1.1 Recording the New Long Bill Capital Construction Appropriations

The capital construction portion of the Long Bill is effective on passage, which typically occurs in May prior to the beginning of the upcoming fiscal year. As a result, capital construction spending authority must be booked in the fiscal year the bill is signed by the Governor even if there are no plans to expend any of the money until the upcoming fiscal year. This is necessary for proper budget reconciliation and financial reporting.

The OSC will establish the following central coding which is necessary for the appropriations to be booked. This includes:

- ♦ Long Bill group accumulator
- ♦ Long Bill group
- ♦ Funding source code
- ♦ Long Bill line item
- ♦ Project number

Agencies must carefully review the coded draft Long Bill and verify that appropriations for new projects have been assigned a new project number. Appropriations to an existing capital construction project should retain the original project number. Agencies are then responsible for establishing APP2 records for their capital construction projects. New appropriated capital construction projects should have an all numeric appropriation code. Appropriation codes for new nonappropriated capital projects should begin with an alpha character.

If an agency does not need the new capital construction appropriation in FY07-08, the OSC will record the appropriation as a lump sum in the agency's Fund 461 in appropriation code 999. This is referred to as the "lump sum booking" process. The intent of recording a lump sum appropriation is to ensure that current year appropriations are recorded for statewide financial reporting purposes.

If an agency needs to have a new project appropriation available in FY07-08, it must contact the OSC to establish the central coding structure. The agency will need to prepare and submit to the field accounting specialist a properly prepared and agency approved AP document with a spending authority indicator (SAI) code of "01" for Long Bill. Spending authority must be restricted until a completed SC4.1 form or "Letter of Intent" is received by the OSC as outlined in Section 1.3.

### **1.2 Recording the New Special Bill or Supplemental Bill Capital Construction Appropriations**

All Special Bill and Supplemental Bill capital construction appropriations must be booked by individual project in the year that the legislation is effective. The OSC will establish the central coding, as described in Section 1.1. The agency will need to prepare and submit to the field accounting specialist a properly prepared and agency approved AP document with a spending authority indicator (SAI) code of "02" for special bills and "03" for supplemental bills. Spending authority must be restricted until a completed SC4.1 form or "Letter of Intent" is received by the OSC as outlined in Section 1.3.

### **1.3 Spending Authority Restrictions on Capital Construction Projects**

All new capital construction appropriations and new funding for existing capital appropriations (capital projects and controlled maintenance projects) are fully restricted when booked. Capital projects include both physical "brick and mortar" projects as well as information technology (IT) projects.

"Brick and mortar" projects operate under the direction of the Office of the State Architect (OSA). In order to release the restriction for "brick and mortar" projects, an agency must complete the OSA's Construction Project Application (form SC4.1). A capital project SC4.1 must be approved by the authorized officials within the agency, forwarded to OSPB for non-higher education agencies or to CCHE for higher education institutions. OSPB and CCHE will then forward the signed form to the Office of the State Architect for signature and/or distribution and filing. Controlled maintenance SC4.1 forms should be forwarded directly to the OSA as they do not require OSPB or CCHE approval. The OSC does not sign the Construction Project Application form.

IT projects do not fall under the auspices of the OSA, but rather under the Governor's Office of Information Technology (OIT) as set forth in Executive Order D 016 07. In order to release the restriction for IT projects, OIT will issue a "Letter of Intent" to the State Controller to certify the project. Should the project's certification be revoked, funds for the project shall be immediately restricted.

Agencies should submit to the OSC a properly prepared and agency approved AP document to unrestrict the correct amount of spending authority. The AP document will be approved when a completed SC4.1 or "Letter of Intent" is received by the OSC. Agencies shall use the same SAI previously used when booking the original appropriation and restriction.

All questions and problems related to capital construction accounting or budget should be referred to your agency's field accounting specialist. All questions related to the completion of the Construction Project Application form should be directed to the OSA or the applicable central oversight agency, CCHE or OSPB.

#### 1.4 Six-Month Rule

Agencies receiving capital construction appropriations, both capital projects and controlled maintenance projects, must comply with CRS 24-30-1404(7) which is known as the six-month rule. The purpose of the rule is to get capital construction projects started as soon as the funds are available. The statute requires, except for specific exemptions listed, that a professional services contract be executed and encumbered within six months after the appropriation becomes law. If a professional services contract is not needed, the agency must have a vendor contract encumbered within six months of when the funds are available. If the project appropriation is for equipment, a PO document should be executed and processed on COFRS within six months of when the funds are available. If the agency cannot meet the six-month rule, they may send a request directly to the Capital Development Committee (CDC) for a recommendation to the State Controller that the deadline be waived. Since the capital construction appropriation is effective upon passage, the six-month deadline for projects funded in the Long Bill is six months after the Governor signs the bill. For projects funded in special and supplemental bills, the six-month deadline is six months after the effective date of the legislation.

The Capital Construction / Controlled Maintenance Project Six-month Certification Form may be found at: <http://www.colorado.gov/dpa/dfp/sco/forms/certification.doc>.

This form must be completed for each project that is subject to comply with the six-month rule. The controller/CFO and project manager will certify to the OSC that the encumbrance recorded on COFRS meets the requirements contained in CRS 24-30-1404(7). The certification form should be sent to the OSC via e-mail, wherever possible, and electronic signatures are acceptable.

A memorandum of understanding (MOU) has been signed between the CDC and the OSC regarding the enforcement of the six-month rule. If the full amount of the encumbrance required by the statute cannot be met, the MOU allows a department or institution to include an amount in its project plan that will be encumbered by the six-month deadline. Justification for the proposed amount is required. If the stated encumbrance amount cannot be met by the six-month deadline, the agency may send a request directly to the CDC for a recommendation to the State Controller that the deadline be waived.

If the appropriation for the project is subject to the six-month rule, agencies need to enter the six-month rule deadline date as the APP2 appropriation code end date. When a purchase order document (PO) is executed and encumbered in COFRS, which meets the statutory requirements of the six-month rule, agencies need to complete the certification form and return it to their field accounting specialist who will then change the APP2 appropriation code end date to June 30.

For any capital construction project subject to the six-month rule which does not comply with the rule by the deadline date, the appropriation code end date will not be extended preventing the posting of any additional budgetary or accounting transactions against the project. As noted above, if an agency is not able to meet the six-month rule project deadline, a request may be submitted by the agency directly to the CDC for a recommendation to the OSC that the deadline be waived. If the OSC approves the request, the agency will be notified in writing and the appropriation code end date on the COFRS APP2 record will be changed to June 30 and transactions may be recorded against the appropriation code. Any questions about this policy should be directed to your field accounting specialist.

#### 1.5 Carryforward of Capital Construction Appropriations

In accordance with the headnotes to the capital construction section of the Long Bill, capital construction appropriations, if initiated within the fiscal year of appropriation, are available until completion of the project or for a period of three years, whichever occurs first. Because spending authority does not automatically carryforward on COFRS, spending authority for capital

construction projects must be manually reestablished on a project-by-project basis each year. Carryforwards include projects included in OSC's lump sum booking, any existing projects that are within their 3-year project life, and outstanding encumbrances on expired projects. In each case the AP document used to book the appropriations must be completed with a SAI code of "08" for capital construction carryforwards. Additionally, if there is a restricted amount in the FY07-08 appropriation, it must be carried forward as a FY08-09 restriction. Appropriate documentation is required to release any of the restricted portions of the appropriation.

In order to help identify which projects should continue, a Capital Construction Continuing Appropriation Status (CCCAS) - Continuing turnaround form has been designed. In March, the OSC will send a turnaround form to the controller of each agency or CFO of each higher education institution. Follow the instructions in Section 1.16 of this chapter for completing the form. AP documents to record the carryforward of existing projects into FY08-09 should be attached to the completed form. Because the information is distributed in March, please note that the CCCAS - Continuing form will not include projects funded in the spring 2008 legislative session.

Prior to the carryforward of spending authority, it may be necessary for an agency or institution to record FY08-09 expenditures or roll open purchase orders into FY08-09. See Chapter 1, Section 4 for additional information on encumbrance issues. To facilitate these COFRS functions, agencies will need to establish the FY08-09 appropriation code by booking a zero-dollar AP document in the new year using a SAI "07".

#### **1.5.1 Carryforward of OSC's Lump Sum Booking**

New capital construction appropriations not booked by the agency in FY07-08 must be carried forward into FY08-09 and booked individually into the proper Long Bill line item and agency assigned appropriation code. The initial booking by the agency in FY08-09 is considered a carryforward (SAI "08") because the appropriation was technically available and previously booked in OSC's lump sum booking. Agencies will be responsible for initiating the AP document necessary to carryforward these appropriations. For new projects, the appropriation booked in FY08-09 must be fully restricted until a completed SC4.1 or "Letter of Intent" has been received by the OSC. In addition, the restriction requirements also apply to continuing projects receiving additional dollars.

#### **1.5.2 Carryforward of Existing Projects that are Within their 3-Year Project Life**

For continuing projects, the amount to be booked is the amount remaining after all the FY07-08 expenditures are recorded against that appropriation. Agencies should attach an APPI and AFSI COFRS screen print to the properly completed AP document (SAI "08") supporting the amount and type of funding remaining available on the project. The AP documents and the CCCAS-Continuing turnaround forms to reestablish continuing spending authority must be received at the OSC by August 22.

#### **1.5.3 Carryforward of Outstanding Encumbrances on Expired Projects**

Valid outstanding encumbrances may be carried forward on expired projects. For a valid encumbrance to exist, a contract must have an effective date of June 30 or earlier, or a purchase order must be dated June 30 or earlier. Requisitions in process on June 30 or contracts with an effective date subsequent to June 30 are not acceptable support for requesting the continuance of spending authority for capital construction projects.

To request continuation of committed, but unexpended spending authority for an expiring project, a CCCAS - Expiring turnaround form must be completed and forwarded to the OSC by August 22. For each AP document (SAI "08") please attach the APPI and AFSI COFRS screen prints indicating the remaining availability and type of funding. Also include documentation to show

that the spending authority request for the new year is properly encumbered at the end of the current fiscal year. A copy of the daily BDA01R report dated on Friday, July 11 for the applicable appropriation code will provide sufficient documentation of properly encumbered funds. POs entered on Friday, July 11, will not be shown on the Period 12 BDA01R report. Documentation of the posting of any encumbrance documents on this date must be submitted with the AP document requesting carryforward of expiring funds.

Any unencumbered balance at the expiration of the project must be reverted. See Section 1.6 for information pertaining to any reverting spending authority.

#### **1.6 Capital Construction Appropriations Expiring June 30**

A separate CCCAS - Expiring turnaround report will be distributed by the OSC in March that lists all appropriated capital construction projects for an agency that are expired at June 30. Follow the instructions in Section 1.16 of this chapter for completing the form. Uncommitted spending authority on expiring projects must be reverted to the capital construction fund on a project-by-project basis. Projects with uncommitted spending authority on this listing will expire unless the project is not complete and a valid commitment voucher exists on COFRS (encumbered on COFRS), as described in Section 1.53. The completed CCCAS - Expiring turnaround form indicating what portion of a project will revert is due to the OSC by July 22. With the form please submit a properly prepared and agency approved AP document to reduce uncommitted spending authority for the reversion amount. A SAI code of "06", for capital construction reversions, must be used on these documents. Attach an APPI and AFSI COFRS screen print as supporting documentation for the amount and type of funding reverting.

#### **1.7 Capital Construction Carryforwards for Nonappropriated Projects**

All nonappropriated capital construction projects should be accounted for in Fund 461, except as approved otherwise by the OSC. Agencies that need to reestablish spending authority for nonappropriated projects should follow procedures as noted above for timely establishment of spending authority in FY08-09, except that SAI code "08" should not be used. Instead, the indicator should reflect the actual spending authority. For example, if federal dollars authority, use "04"; if statutory authority, use "10". CCCAS forms will not be sent to agencies for nonappropriated capital projects.

#### **1.8 Capital Construction Projects funded by the Federal Tax Relief Act Funds (Federal Flexible Funds)**

The State of Colorado was awarded federal funds with the passage of the Federal Tax Relief Act of 2003. The Governor decided to use part of these federal funds to address capital safety needs that had not occurred due to the budget shortfalls of the past several years. The following parameters apply to capital construction or controlled maintenance projects funded with these federal funds:

- ♦ All projects will be recorded on COFRS, and accounted for in the capital construction fund, Fund 461.
- ♦ Nonappropriated coding for the funding source and long bill line item number will be used for each project. Appropriation codes must begin with an alpha character.
- ♦ Custodial spending authority will be granted for each project and a spending authority indicator "04" will be used on the AP document.
- ♦ A controlled maintenance or capital project number will be assigned to each project and the project number will end with an F to identify the federal funding.
- ♦ SC4.1 forms (Construction Project Application) will be required for each project. Spending authority should be restricted on the AP document unless the SC4.1 form is

submitted with the AP document. A separate AP document will be necessary to unrestrict the funds if the SC4.1 is submitted following the AP document submission.

The six-month rule and three year life provision will not apply to these projects as they are nonappropriated.

For federal funds not fully expended in FY08 the unspent portion of the funds will be returned to the Governor's Office via a JA document processed by the OSC. These funds will then be sent back to each agency when the JA document is reversed in FY08-09. The process will include the following steps:

- ♦ Agencies will accrue all expenditures for FY07-08 against these projects by July 25, 2008.
- ♦ The OSC will obtain the unexpended amounts for FY07-08 from the APPI screen and will process JAs by July 30, 2008 to return the funds to the Governor's Office.
- ♦ The JAs will be reversed by August 15, 2008 to restore the funds to the agency for FY08-09.

Please have your appropriation code set up and activated (using a zero-dollar AP document) for FY08-09 prior to July 11, 2008 for the return of the funds and the rollforward of encumbrances.

Spending authority for the unspent portion of the project should be carried forward as custodial funds, spending authority indicator "04".

Any mid-year activity for project allocations or reversions should be directly coordinated through the Governor's Office's controller (303)866-3141.

## **1.9 Art in Public Places**

Per CRS 24-80.5-101 and 102, a certain percentage of construction costs of capital construction projects is allocated to the Arts in Public Places program administered by the Colorado Council on the Arts. The expenditure of capital construction funds from the project into the art in public places fund must occur within the three-year life of the capital construction project. Funds received in the art in public places fund are governed by the applicable statute. The six-month rule or three year life requirements of capital construction projects do not apply to these funds as the requirements were met in the individual capital construction project.

## **1.10 Capital Construction Fund Revenues**

Prior to requesting continuation of spending authority for FY08-09, if necessary, matching cash and federal revenue should be earned in the correct proportion to capital construction fund appropriation available for total expenditures. For projects funded wholly or in part with cash funds, including insurance recoveries, and accounted for in the capital construction fund (Fund 461), excess cash earnings should be carried forward as cash funds. Cash fund balance should be annotated and revenue source code 9523 used on the carryforward AP document. The OSC will use the total annotated fund balance amount to reserve fund balance in the capital construction fund for earned, but unspent cash funds.

## **1.11 Capital Construction Fund Expenditures**

During FY07-08, expenditures for a capital construction project related to the cost of land, materials, and labor used in the construction of a building or permanent structure, or purchase of furniture or equipment should be debited to the appropriate expenditure object code.

Charges appropriate for capital construction projects have been identified in conformance with the statutory definition of capital construction included in C.R.S. 24-30-1301. The following list covers the object codes that should cover the majority of transactions state agencies and institutions normally need to record expenditures of capital construction projects. In limited

instances, such as IT projects, other object codes may be appropriate. An explanation will be required if other codes are used.

Each set of codes is followed by a general description of their use for capital construction purposes.

- ♦ As a general rule, object codes 19XX are used to record expenditures of independent consulting contractors (Part 14 of Article 30 Title 24, C.R.S.).
- ♦ Object codes 22XX and 3126 are generally used for state controlled maintenance projects.
- ♦ Object codes 23XX are used for general contractor services.
- ♦ 2253 Rental of Equipment, 2610 Advertising, 2810 Freight, 2820 Other Purchased Services, 3128 Noncapitalized Equipment, and 4200 Purchase Discounts should be used as appropriate. Object code 2610 should be used for advertising related to the project (e.g. bid awards, end-of-project notifications). Rental of equipment is related to the rental of construction equipment to complete a project. Printing/reproductions costs include the costs to provide the prime contractor with a reasonable number of plans and specs to distribute to sub-contractors for use during the project
- ♦ Object codes 61XX and 62XX are used for the direct purchase of capital equipment. Object codes 63XX should only be used for projects that have been approved for lease purchases.

The following types of expenditures should be charged to an agency or institution's operating budget and are not appropriate to "brick and mortar" capital construction/controlled maintenance projects:

- ♦ Personal Services, including classified service employees and exempt contract employees
- ♦ All administrative expenditures including, but not limited to: travel, postage, telephone and fax, and general printing/reproduction costs

At the end of the fiscal year and prior to Period 13 agency close, agencies should review all capital construction projects to identify projects completed and closed during the year. The intent of this review is to ensure that all costs of the closed projects meeting the capitalization criteria are recorded in a fixed asset account. This includes the reclassification of amounts previously recorded in construction in progress and current year expenditures recorded in various object codes. For capital construction projects completed and closed during the fiscal year, a COFRS JV document should be prepared prior to Period 13 agency close transferring the total cost of the project, including costs previously recorded in the construction in progress account (account 1860) to the appropriate balance sheet account in the Full Accrual Account Group, for governmental funds (Fund 471), or the applicable proprietary fund. For capital construction projects not completed by the end of the year, a COFRS JV document should be prepared to record expenditures incurred to date meeting the capitalization criteria in account 1860 - CONSTRUCTION IN PROGRESS.

See Chapter 9, sections 1.6 and 1.7 for information and examples of entries to record capital assets and related depreciation for capital assets built or purchased with capital construction appropriations.

#### **1.12 Retainage for Capital Construction Projects**

Before Period 13 agency close on July 30, agencies should verify that the balances of the retainage accounts (Account 2315) related to each project are correct. If the balance is incorrect, but the expenditure for the payments was recorded correctly, it is not necessary to record a reclassification of the retainage as a liability to the contractor or receivable from the contractor. If the expenditure was incorrectly recorded, make correcting entries as necessary.

Higher Education institutions should follow the guidance provided in Higher Education Accounting Standard No. 9, as revised, when recording retainage payable.

### **1.13 Automated Year-End Fund Balance Sweep Entries**

COFRS will process automated JA documents prior to the final close of Period 13 in Fund 461 to ensure that agency fund balances in the fund equal zero. The amount of the entry will be the difference between revenues and expenditures in this fund. The entry will debit or credit balance sheet account 3400 with the offset to the cash account 1100. An equal and opposite entry will be made to agency 999 in the same fund. It is the intent of this process to prevent operating agencies from rolling forward fund balances at the agency level in Fund 461. An agency can roll forward fund balance in Fund 461 if there are nonappropriated projects accounted for in the fund. See the discussion in the next paragraph. Also, these entries will help offset the negative cash position in the 1100 accounts caused by cash not being transferred to the appropriate account to support capital construction fund expenditures. Agencies must manually include their side of the sweep entry, if applicable, on any JA documents submitted during OSC close. See Chapter 3, Section 3.16 for additional details.

### **1.14 Relationship Between Fund 461 and 37X Plant Funds in Higher Education**

The following discussion addressing higher education capital asset construction refers to the NACUBO fund structure accounting used by AHEC (and potentially by any higher education institution that loses its fully qualified TABOR enterprise status). Higher Education institutions that are fully qualified TABOR enterprises will report all activity (except funds 100, 461, 333, and 399) in Fund 320, and the following plant fund references should be interpreted as Fund 320.

Higher Education institutions should review the details of Higher Education Accounting Standard No. 9, as revised. The following are the most important points to keep in mind during year-end closing:

- ♦ All revenues and expenditures recorded in Fund 461 under your agency code are duplicated in your higher education unexpended plant funds on COFRS.
- ♦ The amount of revenue recorded in the plant funds using revenue source code EBGD, Operating XFERS DOHE/CAPITAL CONSTRUCTION, should be equal to the total expenditures less earned revenues recorded in Fund 461. The OSC relies on the revenues recorded under revenue source code EBGD in the plant funds to be the basis for the reclassification of Fund 461 expenditures as capital contributions on the statewide financial statements.
- ♦ Cash revenues are earned in a higher education fund and also recorded in Fund 461 in an amount equal to or less than total project expenditures. The OSC will eliminate Fund 461 revenues and expenditures in the statewide financial statements to the extent cash revenues have been accrued in Fund 461 for your agency. Until cash is actually transferred to Fund 461, interfund receivable and payable accounts may be needed to balance the revenue and expenditure entries in each fund. Use balance sheet accounts 1371-INTERFUND REC-SAME AGENCY and 2361-INTERFUND PAY-SAME AGENCY. All cash should be transferred to Fund 461 within forty-five days of establishing the interfund receivable.
- ♦ Since the booking of the FY08-09 capital construction appropriations into each agency's Fund 461 in FY08-09 per Section 1.5 above is a budget entry only, it will have no effect on the relationship between Fund 461 and the discreet higher education plant funds.

### **1.15 Emergency Maintenance Projects**

Department of Personnel & Administration (DPA) will notify agencies/institutions annually of emergency maintenance projects that are appropriated to DPA for maintenance of assets owned



by agencies/institutions where the total project expenditures are expected to be \$50,000 or more. If the project meets the requirements of Chapter 9 Section 1.4.1 (including increasing the capacity, efficiency, or extending the useful life of the asset), the agency or institution should capitalize the cost of the project on their books. This will support the agency recovering the cost of the project through depreciation in the agency's indirect cost plan or indirect cost rate. It is the agencies' responsibility to notify DPA whether or not the project will be capitalized at the agency. Emergency maintenance projects with expenditures totaling less than \$50,000 or that are over \$50,000 but do not meet the capitalization requirements will be expensed and included in the Statewide Cost Allocation Plan for purposes of indirect cost recovery. Since the emergency maintenance projects capitalized by the agencies/institutions are not expected to be material to the state's financial statements, neither DPA nor the agencies will record Construction in Progress related to these projects; capitalization will occur upon completion of the project.

For Emergency Maintenance Project that the agency determines it will capitalize, the following accounting will apply. DPA will first capitalize the expenditures in 471 (debit capital asset credit expenditure), and then remove the asset (debit 31-6502/6503 credit capital asset). Governmental fund agencies will capitalize the asset (debit capital asset credit 31-6502/6503). This will leave the statewide reporting showing Capital Construction Fund expenditures on the fund level statements and only the resulting capital asset on the government-wide statements. Proprietary fund agencies will capitalize the asset with contributed capital as the offset (debit capital asset credit 31-8800 Contributed Capital). This will leave the statewide reporting showing Capital Construction Fund expenditures in the governmental fund on the fund level statements, a loss on disposal of capital assets in the governmental activities on the government-wide statements, and contributed capital and a capital asset on both the proprietary fund level statements and the business-type activities on the government-wide statements.

#### **1.16 Instructions for Capital Construction Continuing Appropriation Status (Continuing and Expiring) Turnaround Forms (CCAS Forms)**

Please review the project information included on this form. If you find errors, mark a line through the incorrect data and write in the correct data. Please verify that the project expiration date agrees with the agencies internal records. Communicate any discrepancy to your department's field accounting specialist. DO NOT change the turnaround form. It is the agency's responsibility to provide information on the form as explained below.

FY07-08 AP Document #: Enter the AP# in this field only for a transaction to revert the appropriation. Prepare an AP document to reduce the appropriation spending authority detailed by source (general, general exempt, cash, cash exempt, or federal) to 0. Decrease revenue source codes if previously used. Use a spending authority indicator of "06." Attach a copy or screen print of the APPI, AFSI, AFCE, AFSC tables related to the project.

FY08-09 zero-dollar AP Document #: Enter the AP document# in this field only for a zero-dollar transaction to activate the appropriation in the new fiscal year and allow the encumbrance to roll. Use a spending authority indicator of "07".

FY08-09 AP Document #: Enter the AP document# in this field only for a transaction to carryforward the appropriation. Prepare an AP document to carryforward the unexpended balance of spending authority detailed by source (general exempt, cash, or federal). Be sure to round up the amount to the next dollar. Also remember that restricted amounts should be carried forward as restricted amounts. Use a spending authority indicator of "08." Attach a copy or screen print of both the APPI and AFSI tables related to this project.

Prepared by/Phone Number: Enter the name and phone number of the person who prepares the form.

Date Report Submitted: Enter the date the form is submitted. You may submit this form more than once as you have information completed for groups of projects. For subsequent submissions, enter the notation “2nd” or “3rd” as appropriate, along with the new date.

Turnaround forms and related AP documents may be returned electronically, faxed, or mailed to your field accounting specialist.

CONTINUING CAPITAL CONSTRUCTION PROJECTS  
AS OF JUNE 30, 2008

AGCY	APPR CODE	FUND	FUND SOURCE	PROJECT NUMBER	APPROPRIATION NAME	EXPIRES	Reversion FY 08 AP #	Zero dollar FY 09 AP #	Carry Forward FY 09 AP #
AAE	681	461	SCA	M06081	M06081 CAPITOL COMPLEX FIRE SYS ASSESS	2009			
AAE	682	461	SCD	M06082	M06082 CENT BLD/ANNEX REPR ELEVATORS	2009			
AAE	683	461	SCG	M06083	M06083 CAPITOL REPR EXTERIOR STAIRS	2009			
AAE	684	461	SCJ	M06084	M06084 GJOB REPL FIRE ALARM SYS	2009			
AAE	685	461	SCM	M06085	M06085 PUB SAFETY RADIO TRANS BLDGS	2009			
AAE	686	461	SCP	M06086	M06086 POWER PLANT BLDG REPL ROOF	2009			
AAE	755	461	TAD	M07055	M07055 CAMP GEORGE WEST DEMOLISH BLDG 37	2010			
AAE	756	461	TAG	M07056	M07056 CENTENNIAL BLDG FIRE ALARM SYSTEM	2010			
AAE	757	461	TAJ	M07057	M07057 690 KILPING 1ST FLOOR UPGRADE HVAC	2010			
AAE	758	461	TAM	M07058	M07058 STATE HUMAN SERVICES BLDG FIRE ALARM	2010			
AAE	810	461	UBA	M08010	M08010 CENTENNIAL BLDG VARIABLE AIR VOLUME BOX	2011			
AAE	811	461	UBD	M08011	M08011 STATE CAPITOL REPAIR/REPLACE ALL ELEV	2011			
AAE	812	461	UBG	M08012	M08012 TRANSMITTER SITE TOWER ANALYSIS	2011			
AAE	021	461	TAA	M80120	M80120 EMERGENCY FUND	2009			
AAE	539	461	RAG	P0539	P0539 LIFE/SAFETY CAPITOL BLDG	2009			
AAE	651	461	SCS	P0651	P0651 NEW OFFICE BLDG 1555 SHERMAN	2009			

Prepared by/Phone number \_\_\_\_\_

Date Submitted: \_\_\_\_\_

## 1.17 Capital Construction Quick Reference

Scenario			Entry in FY	APP2	SC4.1 or "Letter of Intent" Required?	AP Amount	SAI Code	Due Date	
New Projects	Long Bill	Need to start spending in year of appropriation	FY07-08	Create APP2 record in both FY07-08 and FY08-09	Yes, if not available appropriation must be restricted	Per Long Bill	"01"	July 7	
		Do not need to start spending in year of appropriation	No action required at agency or institution level in FY07-08. The OSC will record all new appropriations that are not booked by the institution by project with an "01" spending authority indicator. The entry is a single lump sum prior to year end.						
	Supplemental/ Add-on to the Long Bill	For new project	FY07-08	Create APP2 record in both FY07-08 and FY08-09	Yes, if not available appropriation must be restricted	Per Legislation	"03"	Period 12 Close, July 11	
		For additional money to existing project	FY07-08	APP2 already exists	Yes, if not available appropriation must be restricted	Per Legislation	"03"	Period 12 Close, July 11	
	Special Bills	Could be a new project, or additional money to existing project	Depends on effective date of legislation	If new, create APP2 record both in FY07-08 and FY08-09; otherwise the record will already exist	Yes, if not available appropriation must be restricted	Per Legislation	"02"	If effective in FY07-08 by end of period 12 close (July 11); if effective in FY08-09 by August 22	
Continuing Projects		Activate appropriations for encumbrances to roll	FY08-09	Already exists	No	\$0	"07"	July 11	
		Submit CCCAS Continuing Projects Form	Note: Form does not include most recent legislative session. AP Documents are required for everything on the form + for projects approved in the last legislative session.						August 22
		Within 3-year window, funded in most recent legislative session and not booked individually by agency or institution in prior year (lump sum booked by OSC)	FY08-09	Create APP2 record for FY08-09	Yes	Per Long Bill	"08"	August 22	
		Within 3-year window, all except those in previous line	FY08-09	Already exists	No, unless restrictions existed at end of prior year for lack of SC4.1 or "Letter of Intent"	Unexpended balance per APPI and funding splits per AFSI	"08"	August 22	
		Outside 3-year window (expired project)	FY08-09	Already exists	No	Encumbered amount per BDA01	"08"	August 22	
Expiring Projects		Submit CCCAS Expiring Projects Form	Note: Form includes projects hitting the 3-year window, as well as projects outside the 3-year window with existing encumbrances.					July 22	
		3-year window expired	FY07-08	Already exists	No	Uncommitted balance: Unexpended balance per APPI less encumbered amount per BDA01 report	"06"	July 22	